

**Mr Paul Moore MSc**  
**Clerk to the Council**  
Easington Village Parish Council  
Seaton Holme  
Hall Walks  
Easington Village  
County Durham  
SR8 3BS  
Tel: 0191 5279360  
Mob: 07566275618  
Email: [clerk@easingtonvillageparishcouncil.gov.uk](mailto:clerk@easingtonvillageparishcouncil.gov.uk)



VAT Registration Number 605 3222 83

06 May 2026

**To: All Easington Village Parish Councillors,**

You are summoned to attend an ordinary meeting of Easington Village Parish Council to be held on **Monday 11<sup>TH</sup> May 2026 in the Liddell Room at Seaton Holme** commencing at 1830 Hrs.

*Paul Moore*

Clerk to Council

#### **AGENDA**

- 1 **Exclusion of Press and Public:** The Council is requested to RESOLVE that in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting for the item of business (Agenda item 22) by reason of the confidential nature of the business to be transacted.
- 2 **Apologies for Absence** - to consider for approval.
- 3 **Declarations of Interest** - to note any declarations of interest of items on the agenda by Members in accordance with the Localism Act 2011 and the Council's Code of Conduct.
- 4 **Public Participation** – to receive any representations or questions from members of the public in accordance with Standing Order 3 (e-g). (Members of the public are invited to address the Parish Council on matters relating to the Agenda for up to 3 minutes per person during the public participation period which is not to exceed 15 minutes in total)
- 5 **Minutes of the Ordinary Council Meeting held on 13 April 2026** – to consider for approval.
- 6 **Durham Police Report (Easington PCSO's)** – to receive the report of April / May 2026.
- 7 **Report from Durham County Councillors** – to receive any report.
- 8 **Member Reports** - Attendance at Meetings and Events on behalf of the Parish Council – to receive any reports.
- 9 **EVPC Internal Audit Annual Report 2025/26** – to consider for approval.

- 10 **EVPC RFO Report of the Effectiveness of Internal Control** – to consider for approval.
- 11 **EVPC Annual Accounts for the year ended 31 March 2026** – to consider for approval.
- 12 **EVPC Annual Governance Statement 2025-26** – to consider for approval.
- 13 **EVPC Asset Register 2025/26** – to consider for approval
- 14 **Notice of Appointment of Date for the Exercise of Public Rights** – to consider for approval.

Date of announcement: Friday 29 May 2026

Inspection Period: Wednesday 03 June 2026 to Tuesday 14 July 2026

- 15 **EVPC Monthly Financial Report - April 2026** - to consider for approval.
  - i. Bank Balance Report at 30/04/2026
  - ii. Bank Transfer Report to 30/04/2026
  - iii. Expenditure Report to 30/04/2026
  - iv. Income Report to 30/04/2026
- 16 **Monthly Cash & Bank Reconciliation.** A Councillor is requested to complete a cash and bank reconciliation during the week of 11-15 May 2026.
- 17 **Planning Applications**
  - a. **Planning Applications** – Planning Weekly Lists April/May 26
  - b. **Planning Decisions** – None to report
  - c. **Planning Refusals** – None to report.
  - d. **Planning Applications Withdrawn** – None to report
  - e. **Planning Appeals / Objections** – None to report
  - f. **Other Planning Matters:**
- 18 **Seaton Holme Future Repairs & Highways – To form working groups** – to consider for approval
- 19 **Staff Annual Leave Policy & Procedures (Revision)** – to consider for approval
- 20 **Report of Clerk** – to receive a verbal update on items of interest to Council not covered elsewhere.
- 21 **Date, Time, and Venue of the Next Meeting** – Monday 08 June 2026 at 1800 Hrs
- 22 **Exclusion of Press and Public-** in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960.

To:  
All Members - Easington Village Parish Council

Cc:  
Durham County Councillors:  
Cllr Louise Penders DCC  
Cllr Howard Brown DCC  
Cllr Louise Taylor DCC  
EVPC Website  
Public Notice Board

**ORDINARY MEETING OF EASINGTON VILLAGE PARISH COUNCIL  
HELD AT 1800 Hrs ON MONDAY 13<sup>th</sup> April 2026**

Present: Cllr W Day (Chair)  
Cllr J Lee (Vice Chair)  
Cllr J Ramshaw  
Cllr A Lumsden  
Cllr S Gibbins  
Cllr R Godfrey  
Cllr N Fenwick

Staff: Mr P Moore (Clerk to Council)

In Attendance: Cllr L Penders DCC  
Cllr H Brown DCC

**EVPC/25/26/289 Exclusion of Press and Public**

The Council **RESOLVED** that in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960, the press and public may be excluded from the meeting for any item of business to be transacted by reason of the confidential nature.

**EVPC 25/26/290 Apologies for Absence**

Cllr A Dent  
Cllr L Taylor DCC  
Mrs H Hall (Deputy Clerk)

**EVPC 25/26/291 Declarations of Interest by members on items on the Agenda.**

None

**EVPC 25/26/292 Public Participation**

None

**EVPC/25/26/293 Minutes of the Ordinary Meeting of Easington Village Parish Council held on Monday 09 March 2026**

**RESOLVED:** That the minutes be confirmed as an approved and correct record, and as such were signed by the Chair.

**EVPC/25/26/294 Minutes of the Events Management Committee Meeting held on Monday 09 March 2026**

**RESOLVED:** That the minutes be confirmed as an approved and correct record, and as such were signed by the Chair.

**EVPC/25/26/295 Durham Police Report (Easington PCSO's)**

Easington Village Crime statistics and Anti -Social behaviour incidents from the 9<sup>th</sup> March 2026 to 7<sup>th</sup> April 2026

Burglary- 0

Theft and Handling – 0

ASB – 2

**Personal – 1**

- 20/03/2026 – Merrick House – Resident screaming and shouting, staff managed to get resident to calm down without police help.

**Nuisance- 1**

- 28/03/2026 – Seaside Lane – Quad bike on green.

Environmental – 0

Criminal Damage – 1

- 17/03/2026 – The Grange – damage to property door and letter box.

There have been reports of opportunists trying home/ car door handles in and around Easington Village. Easington neighbourhood police team will make efforts to safeguard those that could have been affected by providing advice as well as reassurance.

The next PACT meeting will be held on Wednesday 06<sup>th</sup> May 2026 at 6pm at The Parish Rooms, Crawlaw Road, Easington SR8 3LP.

**Note:** PACT meetings are held for both the Colliery and the Village. PACT meetings are primarily for Police issues, and at this time are not joint meetings held with our local county councillor.

The next Drop-in session/Cuppa with a Copper will be held on Thursday 07<sup>th</sup> May at Seaton Holme 2pm to 3pm.

**RESOLVED:** That the information received is noted and accepted and that the Neighbourhood PCSO's and Neighbourhood Wardens be invited to future meetings.

EVPC/25/26/296

**Report from Durham County Councillors**

Cllr Brown DCC gave a verbal report on DCC and local issues including:

1) **Food waste bins:**

These will be coming to our area in the summer – Residents will have 3 main bins

- dry recyclable materials (plastic, metal, glass, paper and card)
- food waste
- non-recyclable general waste (also called residual waste)

- Please put paper towels, blue roll and any soft plastic packaging such as cling film and crisp packets in the general waste bin.
- Greasy, used pizza boxes should always go in the general waste bin. The current glass bottle bins should be left behind for residents use – BUT they are not.

**2) HMOs – Article 4**

Comes into force in August 17th

A House in Multiple Occupation (HMO) is defined as a building or flat in which three or more people live, forming two or more households, and share basic amenities, such as a bathroom, toilet, or cooking facilities. Under planning rules, dwelling houses occupied by people living together as a single household (Use Class C3) can change to a small HMO with between three and six residents (Use Class C4) without the need for planning permission. This is referred to as ‘permitted development.’

Where local authorities consider that there is a local need to control the spread of HMOs, they can remove permitted development rights through a mechanism called an Article 4 Direction.

In light of evidence, the number of HMOs has increased outside of the existing Durham City Article 4 areas, the council has taken forward a further Article 4 to remove permitted development rights across the remainder of the county. This will come into effect on 17 August 2026.

A planning policy is now required for HMOs outside of the Durham City Article 4 areas. Consultation will be undertaken on the interim HMO policy from 25 March 2026 to 5 May 2026.

**3) Cockerel Gate**

Our policy on banning Cockerels from allotments is causing a lot of noise/friction. We are reviewing the that aspect of the Allotment Policy

**4) Durham Bus Station**

Plastic Cladding – Cost us a fortune. Tarmac subsidising – may get money back on this

EVPC/25/26/297

**Member Reports – Attendance at meetings and events on behalf of the Parish Council**

None

EVPC/25/26/298

**Financial Monthly Report – March 2026**

**Bank Balance Report at 32/03/26**

**RESOLVED:** that the Bank Balance Report be APPROVED

**Bank Transfer Report to 31/03/26**

**RESOLVED:** that the Bank Transfer Report be APPROVED

**Expenditure Report to 31/03/26**

**RESOLVED:** that the Expenditure Report be APPROVED.

**Income Report to 31/03/26**

**RESOLVED:** that the Income Report be APPROVED.

EVPC/25/26/299

**Appointment of Internal Auditor for Financial Year 2026/27 – Mr Gordon Fletcher**

**RESOLVED:** that Mr Gordon Fletcher be appointed as Internal Auditor for the financial year 2026/27

EVPC/25/26/300

**End of Year 2025-26 Internal Audit**

**RESOLVED:** Approved and noted.

EVPC/25/26/301

**Request for a donation – Easington Village Brownies**

**RESOLVED:** that the request for a donation be approved and £130 be allocated to this.

EVPC/25/26/302

**Monthly Cash & Bank Reconciliation**

**RESOLVED:** that Cllr Fenwick would make a reconciliation of cash and bank during the week of 13-17 April.

EVPC/25/26/303

**Planning Applications**

**a. Planning Applications**

**Weekly list 12 March 2026 – DM/26/00397/VOC**  
Land west of Aireville, Loaning Burn, SR8 3TX

**RESOLVED:** No objection or comment

**Weekly list 26 March 2026 – DM/26/00729/OUT**  
Land to north of 14 Shakespeare Terrace, SR8 3DT

**RESOLVED:** Object on the basis that the site is well known to be damp. Request reassurance that these concerns will be mitigated.

**b. Planning Decisions – None to consider**

**c. Planning Refusals - None to consider**

**d. Planning Applications Withdrawn – None to consider**

**e. Planning Appeals / Objections – None to consider**

**f. Other Planning Matters**

**Delegated Authority List 27 March 2026 – DM/25/00669/FPA** Garden House,  
Rectory Farm, Hall Walks, SR8 3BS

**RESOLVED:** No objection or comment

**RESOLVED:** That this information be received and noted.

EVPC/25/26/304

**Verbal Report from the Clerk on matters not covered elsewhere.**

1. All Cllrs have received an IT upgrade to Office 365 Basic which includes Word / Excel/One Drive / Teams etc. This will allow greater flexibility and most importantly, the opportunity for remote meetings using Teams. This may prevent meetings having to be postponed or being inquorate at short notice.
2. Cemetery & Grounds meeting today (13 April) was inquorate and has been re-scheduled to Monday 18 May 26.
3. Village in Bloom walk about on Wed 15 April 26.
4. ADT are fitting extra security measures within Seaton Holme Wed 15-Fri 17 April.
5. All S106 items (Bins, Benches and Planters) have now been received and will be sited shortly.
6. A formal complaint to DCC submitted on 12 March 2026 has not been responded to. A hastener has been sent.
7. A Freedom of Information request sent to DCC on 12 March 26 has been responded to in a letter which tells the Chair of this Council to write to himself. This is a very disappointing reply from DCC.

It was **RESOLVED**: that the information as received be NOTED

EVPC/25/26/305

**Date and Time of Next Meeting (s)**

Annual Electors Meeting 2026 - Monday 11 May 2026 at 1800 Hrs.

- Burn Room

Annual Meeting of Council 2026 – Monday 11 May 2026 at 1815 Hrs

- Burn Room

Council Ordinary Meeting - Monday 11 May 2026 at 1830 Hrs.

- Burn Room

Cemetery & Grounds Committee Meeting – Monday 18 May 2026 at 1100 Hrs

Events Management Committee Meeting – Monday 18 May 2026 at 1700 Hrs

All Council meetings will take place in the Milburn Room, Seaton Holme unless otherwise stated (\*)

**RESOLVED**: that the information given be NOTED.

EVPC/25/26/306

**Exclusion of the Press and Public** – In accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960.

None

**CERTIFIED TRUE RECORD**

Chairman .....

Date .....

Distribution / Publication:  
All Easington Village Parish Councillors  
EVPC Website  
Councillor L Penders DCC  
Councillor H Brown DCC  
Councillor L Taylor DCC

# INTERNAL AUDIT ANNUAL REPORT

## Easington Parish Council

### 2025/26 AUDIT

<b>Assurance level:</b>	<b>Full Assurance</b>
<b>Report status:</b>	<b>Draft Report</b>
<b>Date:</b>	<b>5<sup>th</sup> May 2026</b>
<b>Prepared by:</b>	<b>Gordon Fletcher, Internal Auditor</b>
<b>Issued to:</b>	<b>Paul Moore, Parish Clerk</b>

**CONFIDENTIAL**

## **INTRODUCTION**

1. In accordance with the agreed Internal Audit Plan, I have carried out a review of Easington Village Parish Council Internal Controls for 2025/26. The review involved a visit to Seaton Holme, Easington Village, on 30<sup>th</sup> April 2026 and from home on 29<sup>th</sup> April 2026 and 1<sup>st</sup> May 2026. An interim audit was also carried out on 17<sup>th</sup> November 2025
2. In carrying out the audit, the time and assistance afforded by the Parish Clerk, was greatly appreciated.

## **OBJECTIVES OF THE REVIEW**

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control, as specified in the AGAR were to ensure that;
  - Payroll procedures are operating as expected.
  - Creditor payments are authorised and that internal controls can be relied upon.
  - There are adequate internal controls for the debtors system.
  - Income collection procedures and banking arrangements are adequate.
  - Assets register is maintained and is up to date.
  - The agreed budget is accurately shown in the accounts and monitored.
  - The tendering process is followed.
  - Section 137 payments (donations) are properly recorded. (if any)
  - Risk management arrangements are satisfactory.
  - Governance arrangements

## **SCOPE OF THE WORK CARRIED OUT**

4. The review is carried out by Gordon Fletcher, who is contracted to provide an Internal Audit Service for Easington Village Parish Council.
5. The scope of the work covers all the areas within the Internal Audit section of the AGAR for Parish Councils, with compliance and substantial testing carried out.
6. The report is intended to present to the Parish Clerk the observations and conclusions of the audit. Wherever possible the observations and any recommendations have been discussed with the Parish Clerk and his views considered.

## **SUMMARY OF THE WORK**

### **7. PAYROLL**

- 7.1. Durham County Council (DCC) have entered into a service level agreement in which the Parish Council set up a BACS systems where staff are paid directly from the Parish Council's current account. Any changes to the normal payroll information are notified by the Clerk to DCC payroll department.
- 7.2. The Council has 7 permanent employees who complete timesheets which are signed by the employee and authorised by the Parish Clerk. (Parish Clerk's is authorised by the Chair). The internal controls of the payroll system allow reliance to be placed on them, and all timesheets examined for the year had been properly completed with correct payments made.

### **8. ACCOUNTS PAYABLE**

- 8.1. Following discussions with the Parish Clerk it was agreed that a 6 monthly detailed review of accounts Payable was carried out, this was reported on 19<sup>th</sup> November 2025 where it was found that "the system for paying invoices set up by the Parish Clerk is satisfactory for the size of the Council". This audit included detailed checks on the payment of accounts between April to September 2025.
- 8.2. This current audit, I will carry out compliance tests to confirm that the internal controls are still working between October 2025 to March 2026 (FD ref no 6404 to 6846).
- 8.3. All invoices for payments for goods and services checked confirmed that good internal controls and separation of duties were being applied regarding the payment of accounts. There were no

queries.

## **9. PETTY CASH**

- 9.1 The petty cash system was examined during the interim audit, and proper procedures were being carried out with receipts obtained for all expenditure. Petty cash check was carried out on 17<sup>th</sup> November 2025 which showed the amount held (£92.75) was correct to the records Internal Controls were satisfactory.

## **10. INCOME COLLECTION AND BANKING ARRANGEMENTS**

- 10.1 Following discussions with the Parish Clerk it was agreed that a 6 monthly **detailed** review of income collection and banking arrangements would be carried out. This took place on 17<sup>th</sup> November 2025 and reported on 19<sup>th</sup> November 2025 where it was found all expected income had been received and banked. This included **detailed** checks on the income collected and banked between April and September 2025

10.2., Therefore this current audit I carried out compliance tests to ensure that the internal controls are still working between October 2025 to March 2026. A receipt is completed for all income collected and a Sales invoice detail sheet records the EV number for inputting into Rialtus, which is shown on the List of receipts paid report. The receipt numbers checked were 2186 to 2771.

- 10.3. The Council has three bank accounts, a Current Bank Account which shows most of the income paid in and payments out, and the Hi Business Premium account which holds the main balance of the Council's monies and automatically tops up the Business Bank Account when required. A PSDF accounts for holding large amounts.

## **11. ASSET REGISTER**

- 11.1. The Asset Register is updated during the year when an asset is bought or disposed of and is completed in accordance with the Governance and Accountability for Local Councils - A practitioners' guide. The Asset Register is reviewed and reported every year with the approval of the annual accounts.

## **12. BUDGETARY CONTROL ARRANGEMENTS**

- 12.1. income and expenditure budgets had been properly compiled and are used to set the precept for the following year, which is reported to Members.

12.2. Budget monitoring is carried out through the Detailed Income and Expenditure reports by budget heading, which are reported monthly to Members throughout the year.

12.3 A Medium-Term Financial Plan (5 years) is considered every year regarding repairs, replacement and Maintenance programme for Seaton Holme, Administration and Plant and Machinery. The Council does not have a Corporate Plan as there is little scope for other planned projects/schemes within the Parish, apart from activities at Seaton Holme where room hire is charged.

12.4. The Council holds a satisfactory amount of allocated and unallocated reserves.

12.5. The setting of the budget and precept for 2025/26 was initially discussed in December and January by the Budget Sub Committee, and agreed by Full Council on 12<sup>th</sup> January 2026

## **13. TENDERING PROCEDURE**

- 13.1. There is a tendering procedure (including quotes) in place which is satisfactory by ensuring that at least 3 appropriate tenders/quotes are approached and there are several Members present at the time of opening of the tenders/quotes.

## **14. SECTION 137 PAYMENTS**

- 14.1 . The Council does not record any Section 137 payments as they have General Power of Competence and any donations are approved in the minutes.

## **15. RISK REGISTER**

- 15.1. The Council's Corporate Risk Assessment is reviewed and approved with the statement of accounts Council meeting every year.

**16 GOVERNANCE ARRANGEMENTS**

- 16.1. Good Governance arrangements and Internal Control requires good policies and procedures in place, the Parish Clerk has a checklist to ensure that these are in place and reviewed when required.
- 16.2. In accordance with the Accounts and Audit regulations 2015, an Effectiveness of Internal Control Arrangements report, for 2024/25 had been completed and was submitted by the Parish Clerk at the 12<sup>th</sup> May 2025 Council meeting, which covers Internal Audit, Internal Control and Risk Management. The report on internal control for 2025/26 is to be completed and submitted with the statement of accounts in May 2026
- 16.3. Financial Regulations, Standing Orders and Risk Assessments are reviewed every year at the Councils annual meeting. (12<sup>th</sup> May 2025), along with agreeing that the Council meets the requirements for the General Power of Competence.
- 16.4. The Council approves the annual accounts every year along with the Annual Governance Statement, and asset register - last year this was completed at the ordinary meeting on 12<sup>th</sup> May 2025
- 16.5. Exercise of Public rights was dated 2<sup>nd</sup> June 2025 with the inspection dates between 3<sup>rd</sup> June to 14<sup>th</sup> July 2025 and placed on the Council’s website.
- 16.6 I am satisfied that the Council has met the criteria for Assertion 10 with good policies in place an up to date website and the Council having a .gov.uk email address.

**17. Other**

- 17.1. Back up of the finance system is through the "cloud", and Rialtus back up system

**OBSERVATIONS, RISKS AND RECOMMENDATIONS**

- 18. My observations together with the associated risks are detailed in the action plan accompanying this report, if required. For each area where an observation is made, a recommendation and priority for action is attached.
- 19. I have categorised the importance of my recommendations as follows:
  - Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation’s objectives
  - High – A control weakness that may have a significant impact upon the achievement of the system objectives
  - Medium – A control weakness that may have an impact upon the achievement of the system objectives
  - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control
- 20. My review has highlighted 0 issues on the internal controls of the Council.

**AUDIT ASSURANCE LEVEL**

- 21. Based upon the above issue and the potential impact of the observation made, I can provide **Full Assurance** on the internal controls for 2025/26 This level of assurance is one of five possible levels which are shown in the table below.

<b>Level of Assurance</b>	<b>Definition</b>
<b>Full Assurance</b>	There is a sound system of controls in place and those controls are consistently applied and are fully effective. Control objectives are fully met.
<b>Substantial Assurance</b>	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
<b>Moderate Assurance</b>	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or

	ineffective controls. Control objectives are often achieved.
<b>Limited Assurance</b>	The system of control is weak and there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
<b>No Assurance</b>	There is no system of control in place and control objectives are rarely or never achieved.

22. As discussed with the Parish Clerk it is recommended that additional assurances on the Councils Internal Controls are carried out on Accounts Payable and Income collection and banking procedures in October 2026



**Gordon Fletcher,**  
**Internal Auditor to the Parish Council**  
**Date: 5<sup>th</sup> May 2026**

**Report to:** Easington Village Parish Council  
**Date:** 11 May 2026  
**Report of:** Responsible Financial Officer / Clerk to the Council  
**Subject:** The Effectiveness of Internal Control 2025-26

## 1. INTRODUCTION

- 1.1 The Accounts and Audit Regulations 2015 require smaller authorities including Parish Councils to undertake an annual review of their internal control arrangements at an appropriate meeting of the Council.
- 1.2 A review for the year 2025/26 has now been undertaken and details are provided below.

## 2. INTERNAL CONTROL

- 2.1 The Accounts and Audit Regulations require a Council to:

***“Maintain an adequate and effective system of internal control including measures to prevent and detect fraud and corruption and review its effectiveness.”***

This review is designed to provide sufficient assurance for the Council that standards are being met.

### **Current Arrangements**

- 2.2 The Council's current Internal Auditor (Mr Gordon Fletcher) was formerly the Audit Manager at Easington District Council, up to its abolition, and currently provides the internal audit service for several local town and parish councils. The Internal Auditor carries out a review each year on our internal controls in accordance with the Internal Audit section of the Annual Governance & Accountability Return, and on selected systems at mid-period during the year.

### **Review**

- 2.3 Guidance in the JPAG Practitioners Guide is defined as “proper practices” and recommends that the review of internal controls cover six categories, and these are addressed below.
- 2.4 **Standing Orders & Financial Regulations** – There is an annual review of Standing Orders and Financial Regulations at the Annual Council Meeting.

Current Standing Orders are based upon a 2025 NALC (National Association of Local Councils) model document which is the latest version.

Financial Regulations are based on a NALC 2025 model document which is also the latest version.

- 2.5 **Safe and Efficient Arrangements to Safeguard Public Money** - The payments process is carried out in accordance with Financial Regulations. All payments made since the last meeting are logged on a spreadsheet and reported to the next meeting. Members never sign blank cheques nor authorise fund transfers which are presented to them unsupported by the appropriate documentation.

Petty cash level is not currently defined in Financial Regulations, and ideally it should be kept to a minimum. Petty cash is only used for the irregular supply of maintenance goods, such as cleaning materials, that are not immediately on hand. Petty cash is checked by Staff and Councillors regularly.

Complete records of bank receipts and payments are maintained through Rialtas Omega

including VAT analysis, and a regular (monthly) reconciliation.

A Councillor checks and signs off the petty cash and bank reconciliations monthly.

Effective debt collection has been brought up to date and are all accounted for less those of which Council are aware.

**2.6 Employment** – The Council is registered with HMRC (HM Revenue and Customs), and employees are paid via the PAYE system via a Service Level Agreement with Durham County Council.

The Council has both Employers Liability and Fidelity Guarantee Insurance in place.

The Council receives advice on employment related matters from both Durham County Council (DCC) and the Northeast Regional Employment Organisation (NEREO).

**2.7 VAT** – the Council is VAT registered and required to submit quarterly returns under the MTD arrangements.

**2.8 Fixed Assets & Equipment** – the Council holds an online asset register which is updated on an 'as required' basis and has been reviewed at year end. This is presented to Council annually. Assets are accounted for using Rialtas Asset management software.

**2.9 Loans & Long-Term Liabilities** – the Council has no loans or long-term liabilities.

### **3. INTERNAL AUDIT**

**3.1 Scope of Internal Audit** – The Internal Auditor carries out all relevant work to satisfy the report in the Annual Governance and Accountability Return, and any agreed systems work such as a mid-period advisory audit during the year. Reports are produced and all recommendations arising from the audit are discussed with the RFO / Parish Clerk and presented to Council.

**3.2 Independence** – The Internal Auditor is given access to all relevant personnel and to all reports, records and supporting documents. Reports are prepared in his name and there is no influence on any recommendations made. The Internal Auditor has no other role within the Council.

**3.3 Competence** – The Internal Auditor is a qualified internal auditor (C.M.I.I.A) and a member of the Institute of Internal Auditors with many years' experience in public sector auditing. There is no evidence of any failure to carry out internal audit work ethically, with integrity and objectivity.

**3.4 Relationships** – The Internal Auditor operates independently of the Council, with freedom to decide his audit priorities and no influence is exerted on the outcome of the audit. The respective responsibilities of officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters.

**3.5 Planning and Reporting** – The Internal Auditor arranges planning of the work with the RFO / Parish Clerk and is available throughout the year for advice. Reports are submitted to the Parish Clerk, to Council and to the external Auditors with the AGAR (Annual Governance and Accountability Returns).

**3.6** The purpose of the review of internal audit is to assess effectiveness, and the Internal Auditor to provide an effective internal audit service to the Parish Council. Audits are undertaken on each of the areas within Section 4 of the Annual Return and if required, recommendations will be made in an action plan for each of the areas, and a report submitted.

**3.7** As in previous years and at the request of the Clerk, a mid-term internal audit was carried out on

13 November 2025, and a full assurance and satisfactory report to conveyed to Council at the December meeting giving both Council and the Clerk / RFO (Responsible Financial Officer) confidence that accounts were on track and procedures were sound.

3.8 I recommend a further mid-term audit in October / November 2026 with a meeting of the Budget and Precept Sub Committee with the Auditor to follow shortly thereafter.

#### **4. RISK MANAGEMENT**

4.1 Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated, and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements. A corporate risk assessment review has been undertaken (April 2026) to achieve its priorities and service objectives and will be presented to Council.

4.2. The Council has a risk register which is reviewed annually. Going forward, it should become a task of the Budget & Precept Sub Committee to conduct a review in October / November of each year and present recommendations to Council.

#### **5. CONCLUSION**

5.1. The Council has adequate internal control arrangements in place.

#### **6. RECOMMENDATIONS**

6.1 I recommend that Councillors continue to check and sign off the petty cash and bank reconciliations monthly.

6.2 I recommend a further mid-term audit in October / November 2026 with a meeting of the Budget and Precept Sub Committee with the Auditor to follow shortly thereafter.

6.3 I recommend that Members approve this report on the effectiveness of internal control.

A handwritten signature in black ink, consisting of several overlapping loops and lines, positioned above the printed name and title.

Paul Moore  
Responsible Financial Officer / Clerk to the Council

# EASINGTON VILLAGE PARISH COUNCIL



ACCOUNTS FOR YEAR ENDED  
31<sup>ST</sup> MARCH 2026

Mr P Moore MSc  
Responsible Financial Officer & Clerk  
Seaton Holme  
Hall Walks  
Easington Village  
Peterlee  
Co Durham  
SR8 3BS

Tel: 0191 5279360

E-mail: [clerk@easingtonvillageparishcouncil.gov.uk](mailto:clerk@easingtonvillageparishcouncil.gov.uk)

## CONTENTS

	<b>Flag</b>
Balance Sheet at 31 March 2026	1
Detailed Profit & Loss Account at Month 12 for year ended 31 March 2026	2
Cash & Investment Reconciliation at 31 March 2026	3
Supporting Statement	4
Fixed Assets Register	5
Annual Return for year ended 31 March 2026	6

# FLAG 1

Balance Sheet at 31 March 2026

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
<b>Current Assets</b>			
614	TRADE DEBTORS	725	
2,073	VAT RECOVERABLE	3,050	
0	PREPAYMENTS	35,077	
8,000	CURRENT BANK ACCOUNT	8,000	
16,513	HI BUSINESS ACCOUNT	23,425	
28	PETTY CASH	22	
57,445	PUBLIC SECTOR DEPOSIT FUND	30,072	
7,930	WAGES CONTROL	0	
9,157	NI / PAYE Control	0	
1,634	SUSPENSE	0	
<u>103,394</u>		<u>100,371</u>	
<b>103,394</b>	<b>Total Assets</b>	<b>100,371</b>	
<b>Current Liabilities</b>			
3,960	OTHER DEBTORS	0	
4,200	PREPAYMENTS	0	
337	TRADE CREDITORS	337	
0	WAGES CONTROL	9,385	
0	NI / PAYE Control	3,153	
4,993	Pension Control	2,836	
<u>13,490</u>		<u>15,711</u>	
<b>89,904</b>	<b>Total Assets Less Current Liabilities</b>	<b>84,660</b>	
<b>Represented By</b>			
53,484	GENERAL FUND	48,240	
36,420	Earmarked Reserves	36,420	
<u>89,904</u>		<u>84,660</u>	

The above statement represents fairly the financial position of the Authority as at 31/03/2026 and reflects its Income and Expenditure during the year.

Signed : \_\_\_\_\_ Date : \_\_\_\_\_  
Chairman

Signed : \_\_\_\_\_ Date : \_\_\_\_\_  
Responsible  
Financial  
Officer

# FLAG 2

Detailed Profit & Loss Account  
at Month 12  
for year ended 31 March 2026

## Detailed Profit and Loss Account - Excluding Stock Movement

Month 12 Date 31/03/2026

<u>Account</u>	<u>Sales/Income</u>	<u>Month Actual</u>	<u>YTD Actual</u>
1060	BURIAL FEES	542	4,992
1070	WILLERBY ENERGY RENT	(0)	0
1072	G M MORRIS, MP	16,067	16,067
1076	MISCELLANEOUS	10,726	23,108
1077	FUNCTN ROOM BOOKINGS	797	15,486
1078	ALLOTMENTS	0	2,115
1079	REFRESHMENTS	0	45
1085	GRANT FUNDING INCOME	0	9,670
1088	CLAIRE MARTINDALE RENT INCOME	0	760
1089	SCALP INKED RENT INCOME	420	4,896
1090	SPARE 10 FOR BEN RENT INCOME	0	4,987
1092	ANGELA JONES RENT INCOME	93	1,036
1176	PRECEPT	0	186,140
1190	HI BANK INTEREST REC	85	506
1191	PSDF INTEREST REC	124	2,628
	<b>Total Sales/Income</b>	<b>28,854</b>	<b>272,436</b>
<u>Account</u>	<u>Direct Expenditure</u>		
4070	EVENTS MNGT SUB CTTEE	55	1,882
	<b>Total Direct Expenditure</b>	<b>55</b>	<b>1,882</b>
	<b>Gross Profit</b>	<b>28,799</b>	<b>270,554</b>
	<b>% Gross Profit to Sales</b>	<b>99.81%</b>	<b>99.31%</b>
<u>Account</u>	<u>Indirect/Overhead Expenditure</u>		
4002	HIGHWAYS IMPROVEMENTS	0	790
4003	HORTICULTURAL	358	4,205
4004	TOOLS/MISC ITEMS	0	287
4005	PROTECTIVE CLOTHING	0	341
4007	REPAIRS & MAINTNCE	224	4,359
4008	FUEL	0	493
4009	REPLACEMENT	102	130
4010	GRASSCUTTING	0	4,048
4011	PLAY AREA MAINTNCE	533	898
4012	DOG BINS-MAINT/SUPPL	0	774
4013	GENERAL RATES	0	3,102
4014	WATER RATES	659	4,363
4015	CONTINGENCIES	0	57
4017	WAGES	1,512	169,054
4018	SUPPLIES & EQUIPMENT	808	10,236
4019	TELEPHONE	235	2,808
4020	INSURANCES	0	17,993
4021	COURSES & TRAINING	210	786
4022	SUBSCRIPTIONS	316	3,915
4023	DONATIONS	0	400
4024	AUDIT FEE	0	1,270
4025	BANK CHARGES	6	72
4026	GEN REV CONTINGENCY	0	270
4028	GENERAL DATA PROTECTION REG	0	47
4033	ELECTRICITY	252	3,377
4034	GAS	869	5,249

**Detailed Profit and Loss Account - Excluding Stock Movement****Month 12 Date 31/03/2026**

	<u>Month Actual</u>	<u>YTD Actual</u>
4039 SECURITY ALARM	525	2,065
4040 FIRE ALARM	0	75
4041 MISC ITEMS	0	2,660
4043 S/H REPAIRS/MAINT	3,265	8,815
4049 TRADE WASTE	0	1,465
4052 REFRESHMENTS	0	291
4053 PETTY CASH WRITE OFF	5	405
4060 SECTION 106 SCHEME	6,198	9,670
4068 ERS NI	1,288	9,714
4069 ERS Pension	2,173	1,314
<b>Total Indirect/Overhead Expenditure</b>	<b>19,539</b>	<b>275,798</b>
<b>Operating Profit</b>	<b>9,260</b>	<b>(5,244)</b>
<b>% Operating Profit</b>	<b>32.09%</b>	<b>-1.92%</b>

# FLAG 3

Cash & Investment Reconciliation  
at 31 March 2026

## Easington Village Parish Council

### Bank - Cash and Investment Reconciliation as at 31 March 2026

	<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>			
1	31/03/2026	CURRENT BANK ACCOUNT	0.00
2	31/03/2026	HI BUSINESS ACCOUNT	23,424.90
3	31/03/2026	Public Sector Deposit Fund	30,072.34
			<b>53,497.24</b>
<u>Other Cash &amp; Bank Balances</u>			
		PETTY CASH	22.39
			<b>22.39</b>
			<b>53,519.63</b>
<u>Receipts not on Bank Statement</u>			
0	31/03/2026	All Receipts Cleared	0.00
			<b>0.00</b>
			<b>53,519.63</b>
<b>Closing Balance</b>			
<u>All Cash &amp; Bank Accounts</u>			
1		CURRENT BANK ACCOUNT	8,000.00
2		HI BUSINESS ACCOUNT	23,424.90
3		PUBLIC SECTOR DEPOSIT FUND	30,072.34
		Other Cash & Bank Balances	22.39
		<b>Total Cash &amp; Bank Balances</b>	<b>61,519.63</b>

# FLAG 4

Supporting Statement

**EASINGTON VILLAGE PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2026**  
**SUPPORTING STATEMENT**

**ASSETS**

As at 31<sup>st</sup> March 2026, the following assets were held:  
(See fixed assets register for detailed breakdown)

	Value
<b>Buildings &amp; Land</b>	
Seaton Holme (Council Headquarters)	£1
Cemetery Office/Workshop	£52,957
<b>Community Assets at Notional Value</b>	
Village Green	£1
Cemetery	£1
Petwell Lane Allotments	£1
Lee Terrace Allotments	£1
The Pinfold	£1
Children's Playing Field	£1
<b>Machinery/Equipment</b>	
Plant / Machinery / Equipment	£125,624.14
Play Equipment/Street Furniture/Misc	£25,512.62
Office Equipment/Machinery	£5350.00
Seaton Holme Furniture/Equipment	£18429.77
Other Miscellaneous Items	£500
	<b>£228,373.53</b>

**BORROWINGS**

No loans to the Councils were outstanding on 31<sup>st</sup> March 2026.

**LEASES**

No leases to the Council were in operation on 31<sup>st</sup> March 2026.

**DEBTS OUTSTANDING**

No debts to the Council outstanding on 31<sup>st</sup> March 2026.

## TENANCIES

During the year the following tenancies (Council as Landlord) were held:

<b>Tenant</b>	<b>Property</b>	<b>Rent pa</b>	<b>Repairing/ Non-Repairing</b>
Claire Martindale Art Studio	Office 1	£2279.79	Non – Due July 2026
Clare Dale Spare 10 for Ben	Office 3 & Studio 2A	£4987.20	Non – Due April 2026
Angela Jones Holistic Harmony	Studio 2B	£1080.00	Non – Due November 2026
Hannah Janes Cosmetic Tattooing	Studio 2C	£240.00	Non – Due June 2026 (Short term trial lease)
Jonny Smith Scalp Inked	Studio 2D	£4680	Non – Due November 2026
G M Morris, MP	Offices 4 & 5	£15585	Non – Due March 2027

## SECTION 137 PAYMENTS

None

## AGENCY WORK

None

## ADVERTISING AND PUBLICITY

None

## PENSIONS

For the year ended 31<sup>st</sup> March 2026, the Council contributed to the pension scheme for all 7 of the Council's permanent employees.

## EARMARKED RESERVES (REVENUE)

Closing Balance at 31st March 2026

Current Bank Account	£8000.00
High Interest Business Account	£23,424.90
Public Sector Deposit Fund	£30,072.34
Cash on hand	£22.39
<b>Total</b>	<b>£61,519.63</b>

# FLAG 5

Fixed Assets Register

<u>Group</u>	<u>Original Cost</u>	<u>Current Value</u>	<u>Insurance Value</u>
Buildings and Land	52,957.00	52,957.00	4,415,006.00
Council Regalia	500.00	500.00	500.00
Furniture and Equipment	18,429.77	18,449.77	18,430.77
Machinery and Equipment	125,624.14	125,624.14	125,348.14
Office Equipment & IT	5,350.00	5,350.00	5,350.00
Street Furniture	25,512.62	25,512.62	25,512.62
<b>TOTAL</b>	<b>228,373.53</b>	<b>228,393.53</b>	<b>4,590,147.53</b>

# FLAG 6

Annual Return for Year Ended  
31 March 2026

**ANNUAL RETURN**  
**FOR THE YEAR ENDED 31 MARCH 2026**  
**Easington Village Parish Council**

**SECTION 2 - THE STATEMENT OF ACCOUNTS**

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer  Date

I confirm that these accounts are approved by the Council and recorded as council minute reference  Dated

Signed on behalf of the above Council (Chair)  Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	114,990	89,904	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2 (+) Precept or Rates and Levies	166,392	186,140	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3 (+) Total other receipts	51,129	86,296	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4 (-) Staff costs	169,220	180,082	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5 (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6 (-) All other payments	73,386	97,598	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	89,904	84,660	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8 Total value of cash and short term investments	81,985	61,520	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9 Total fixed assets plus long term investments and assets	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

## Easington Village Parish Council

### Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2026

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b>89,904.40</b>	<b>84,660.07</b>
101	TRADE DEBTORS	614.25	724.87
105	VAT RECOVERABLE	2,073.47	3,049.84
110	PREPAYMENTS	0.00	35,076.90
516	WAGES CONTROL	7,930.44	0.00
517	NI / PAYE Control	9,156.89	0.00
555	SUSPENSE	1,633.51	0.00
	<b>Less Total Debtors</b>	<b>21,408.56</b>	<b>38,851.61</b>
106	OTHER DEBTORS	3,960.00	0.00
110	PREPAYMENTS	4,200.00	0.00
501	TRADE CREDITORS	336.58	336.58
516	WAGES CONTROL	0.00	9,385.17
517	NI / PAYE Control	0.00	3,153.41
518	Pension Control	4,992.92	2,836.01
	<b>Plus Total Creditors</b>	<b>13,489.50</b>	<b>15,711.17</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>81,985.34</b>	<b>61,519.63</b>
201	CURRENT BANK ACCOUNT	8,000.00	8,000.00
202	HI BUSINESS ACCOUNT	16,512.95	23,424.90
210	PETTY CASH	27.56	22.39
211	PUBLIC SECTOR DEPOSIT FUND	57,444.83	30,072.34
	<b>Total Cash and Bank Accounts</b>	<b>81,985.34</b>	<b>61,519.63</b>



# Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

# Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		✓

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices,** can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

## Easington Village Parish Council

www.easingtonvillageparishcouncil.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).  
Date(s) internal audit undertaken: 13/11/2025 30/04/2026  
Name of person who carried out the internal audit: Mr. Gordon Fletcher CMIIA

Signature of person who carried out the internal audit

G. Fletcher

Date

30/04/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Easington Village Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

[www.easingtonvillageparishcouncil.gov.uk](http://www.easingtonvillageparishcouncil.gov.uk)

## Section 2 – Accounting Statements 2025/26 for

### Easington Village Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	114,990	89,904	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	166,392	186,140	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	51,129	86,296	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	169,220	180,082	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	73,386	97,598	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	89,904	84,660	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	81,985	61,520	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<b>For Local Councils Only</b>	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

Easington Village Parish Council

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

# FLAG 5

Fixed Assets Register



**Easington Village Parish Council**  
**SUMMARY OF ASSETS BY GROUP NAME**

<u>Group</u>	<u>Original Cost</u>	<u>Current Value</u>	<u>Insurance Value</u>
Buildings and Land	52,957.00	52,957.00	4,415,006.00
Council Regalia	500.00	500.00	500.00
Furniture and Equipment	18,429.77	18,449.77	18,430.77
Machinery and Equipment	125,624.14	125,624.14	125,348.14
Office Equipment & IT	5,350.00	5,350.00	5,350.00
Street Furniture	25,512.62	25,512.62	25,512.62
<b>TOTAL</b>	<u>228,373.53</u>	<u>228,393.53</u>	<u>4,590,147.53</u>



<u>Asset Code</u>	<u>Description</u>	<u>Original Cost</u>	<u>Current Value</u>	<u>Insurance Value</u>
<b>Buildings and Land</b>				
CFF	Children's Football Field	1.00	1.00	1.00
DLC	Durham Lane Cemetery	1.00	1.00	1.00
DLCW	Durham Lane Cemetery Workshop	52,950.00	52,950.00	281,000.00
LTA	Lee Terrace Allotments	1.00	1.00	1.00
PF	The Penfold	1.00	1.00	1.00
SH	Seaton Holme	1.00	1.00	4,134,000.00
SRA	Sunderland Road Petwell Allotments	1.00	1.00	1.00
VG	Village Green	1.00	1.00	1.00
<b>TOTAL FOR Buildings and Land</b>		<b>52,957.00</b>	<b>52,957.00</b>	<b>4,415,006.00</b>
<b>Council Regalia</b>				
SHREG	Chairmans badge of office. Silver & enamel pendant & collarette	500.00	500.00	500.00
<b>TOTAL FOR Council Regalia</b>		<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>Furniture and Equipment</b>				
DLCOFFICE	Set, Office desk, chair & filing cabinet	250.00	250.00	250.00
SHBLACKBOARD	Blackboard, Folding, Pavement	33.00	33.00	33.00
SHCHAIRBLUE	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE1	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE2	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE3	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE4	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE5	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE6	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE7	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE8	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE9	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE10	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE11	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE12	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE13	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE14	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE15	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE16	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE18	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE19	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE20	Chair, Stacking, Upholstered, Blue	133.33	133.33	133.33
SHCHAIRBLUE21	Chair, Stacking, Upholstered, Blue	38.50	38.50	38.50
SHCHAIRROSE001	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE002	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE003	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE004	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE005	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE006	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE007	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE008	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE009	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE010	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE011	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE012	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE013	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE014	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE015	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE016	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE017	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50



Asset Code	Description	Original Cost	Current Value	Insurance Value
SHCHAIRROSE075	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE076	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE077	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE078	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE079	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCHAIRROSE080	Chair, Stacking, Fabric, Rose Colour	38.50	38.50	38.50
SHCONFTAB1	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB2	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB3	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB4	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB5	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB6	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB7	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB8	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB9	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB10	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB11	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB12	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB13	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHCONFTAB14	Table, conference, Reflex, Oblong, Folding Leg	218.92	218.92	218.92
SHDISPCAB1	Display cabinet, Metal/Glass	300.00	300.00	300.00
SHDISPCAB2	Display cabinet, Metal/Glass	300.00	300.00	300.00
SHDISPCAB3	Display cabinet, Metal/Glass	300.00	300.00	300.00
SHDISPCAB4	Display Cabinet, Wood, Wheeled	0.00	0.00	0.00
SHDISPCAB5	Display Cabinet, Wood, Wheeled	0.00	0.00	0.00
SHDISPLGHT	Halogen Display Lighting, set	750.00	750.00	750.00
SHDISPWALL	Display Wall Panels,	1,445.00	1,445.00	1,445.00
SHFRIDGE1	Refridgerator, under counter, white	83.00	83.00	83.00
SHFRIDGE2	Refridgerator, 6 Foot, Catering	684.00	684.00	684.00
SHKIMICROW	Oven, Microwave, 1000w	120.00	120.00	120.00
SHLADWERNER6	Ladder, Werner, A Frame, 6 step	85.00	85.00	85.00
SHLADWERNER8	Ladder, Werner, A Frame, 8 step	115.00	115.00	115.00
SHLINEN	Table Linen, Round, 120 cm x 10	114.00	114.00	114.00
SHLITTER	Litter Grabbers x 24	62.00	62.00	62.00
SHOFFICE6	Set, Office desk, filling cabinet x 2, bookcase	500.00	500.00	500.00
SHOFFICE6A	Set, chair x 2, drawers x 2	310.00	310.00	310.00
SHPORTRAITKC3	Portrait, King Charles	0.00	0.00	1.00
SHTABFOLOB001	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB002	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB003	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB004	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB005	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB006	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB007	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB008	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB009	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB010	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB011	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLOB012	Table, Oblong, Folding,	144.76	144.76	144.76
SHTABFOLSM001	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM002	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM003	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM004	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM005	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM006	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM007	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABFOLSM008	Table, Square, Folding, Small	144.76	144.76	144.76

Asset Code	Description	Original Cost	Current Value	Insurance Value
SHTABFOLSM009	Table, Square, Folding, Small	144.76	144.76	144.76
SHTABRND001	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND002	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND003	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND004	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND005	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND006	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND008	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND009	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTABRND010	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTANRND007	Table, Round, Folding, White 120cm	50.40	50.40	50.40
SHTROLLEY	Trolley, Hostess, Catering	176.00	176.00	176.00
SHTROLLEY2	Trolley, Hostess, Catering	74.00	74.00	74.00
SHVAC1	Vaccum, Henry / Hetty	130.00	130.00	130.00
SHVAC2	Vaccum, Henry / Hetty	110.00	130.00	110.00
<b>TOTAL FOR Furniture and Equipment</b>		<b>18,429.77</b>	<b>18,449.77</b>	<b>18,430.77</b>
<b>Machinery and Equipment</b>				
CFFPOSTS	Goal Posts, Set of 2	480.00	480.00	480.00
DLCCON	Container, Storage, 40 Foot, Steel	2,000.00	2,000.00	2,000.00
DLCKSTR1	Strimmer, Honda	276.00	276.00	0.00
DLCWBH	BackHoe, Kubota, Model: 554048, Accessory	0.00	0.00	0.00
DLCWCOMP1	Compressor, Air, Richmond, PAC-57-6, 6 Litre	97.00	97.00	97.00
DLCWCOMP2	Air Hose, Compressor, 10m	17.00	17.00	17.00
DLCWCOMP3	Air Guage, Compressor, hand Held	17.00	17.00	17.00
DLCWGEN1	Generator, Honda, HX3000	420.00	420.00	420.00
DLCWHT	Hedge Trimmer, Stihl, HS45	200.00	200.00	200.00
DLCWHT2	Hedge Trimmer, Titan 18v	169.00	169.00	169.00
DLCWLAD1	Ladder, set 1	0.00	0.00	0.00
DLCWLAD2	Ladder, set 2	0.00	0.00	0.00
DLCWLM1	Lawnmower, Husquvarna, LB553S	550.00	550.00	550.00
DLCWLM2	Lawnmower, Husquvarna, LB553S	550.00	550.00	550.00
DLCWLM3	Lawnmower, Husquvarna, LB553S	904.14	904.14	904.14
DLCWPUMP1	Pump, Water, Clarise	200.00	200.00	200.00
DLCWPUMP2	Pump, Water, Clarke International	100.00	100.00	100.00
DLCWPUMP3	Pump, Hydraulic, Shoring, 5 litre	0.00	0.00	0.00
DLCWPW	Power Washer, Nilfisk	510.00	510.00	510.00
DLCWRV	Rotavator, Einhell, Low Mission Series	228.00	228.00	228.00
DLCWSA	Sander, Dewalt, Electric Battery Powered	0.00	0.00	0.00
DLCWSHORE	Equipment, Shoring, Elleshore	0.00	0.00	0.00
DLCWSPADE1	Spade, Digging 1	0.00	0.00	0.00
DLCWSPADE2	Spade, Digging 1	0.00	0.00	0.00
DLCWSPIT1	Spit, Digging 1	0.00	0.00	0.00
DLCWSPIT2	Spit, Digging 2	0.00	0.00	0.00
DLCWSPITLONG1	Spit, Digging, Long 1	0.00	0.00	0.00
DLCWSTR2	Strimmer, Honda	323.00	323.00	323.00
DLCWSTR3	Strimmer, Honda, GX25T	457.00	457.00	457.00
DLCWT1	Tractor, Kubota 82110 with backhoe VRN: NK06FGF	16,904.00	16,904.00	16,904.00
DLCWT2	Tractor, Iseki, Compact TXGS24 VRN: NX18CVS	8,995.00	8,995.00	8,995.00
DLCWT3	Tractor, Iseki, Compact, TXGS24 VRN: NK17CFP	12,500.00	12,500.00	12,500.00
DLCWTOOLSHAND	Hand Tools, Various	650.00	650.00	650.00
DLCWTRL1	Trailer, Fleming	1,595.00	1,595.00	1,595.00
DLCWTRL2	Trailer, Wessex, Tipping	1,501.00	1,501.00	1,501.00
SHFLAGPOLE	Flagpole, SH	281.00	281.00	281.00
SRACONT	Container, Steel 20 Foot	3,500.00	3,500.00	3,500.00
VGPLAYHAGS	Play Equipment, HAGS, with fencing	40,000.00	40,000.00	40,000.00
VGPLAYSS	Play Equipment, Streetscape	32,200.00	32,200.00	32,200.00

Asset Code	Description	Original Cost	Current Value	Insurance Value
<b>TOTAL FOR Machinery and Equipment</b>		125,624.14	125,624.14	125,348.14
<b>Office Equipment &amp; IT</b>				
SHCCTV	CCTV System, including monitor / recorder	2,800.00	2,800.00	2,800.00
SHOFFICE6B	Monitor, Phillips 22 Inch	100.00	100.00	100.00
SHOFFICE6C	PC, Desktop, Hewlett Packard c/w Benq 22 inch monitor	600.00	600.00	600.00
SHOFFICE6D	PC, Desktop, Hewlett Packard, HP290G1	571.00	571.00	571.00
SHOFFICE6E	PC, Laptop, Lenovo Ideapad 13 in black cordura holdall	500.00	500.00	500.00
SHOFFICE6F	PC, Laptop, Lenovo Ideapad 330s in black cordura holdall	500.00	500.00	500.00
SHOFFICE6G	Speaker system, PC, Portable, Vonyx VSA700	279.00	279.00	279.00
<b>TOTAL FOR Office Equipment &amp; IT</b>		5,350.00	5,350.00	5,350.00
<b>Street Furniture</b>				
VBENCH1	Bench, Seating	849.25	849.25	849.25
VBENCH2	Bench, Seating	849.25	849.25	849.25
VBENCH3	Bench, Seating	849.25	849.25	849.25
VBENCH4	Bench, Seating	849.25	849.25	849.25
VBENCH5	Bench, Seating	849.25	849.25	849.25
VBENCH6	Bench, Seating	849.25	849.25	849.25
VBINGENERAL1	Bin, General Waste	390.31	390.31	390.31
VBINGENERAL2	Bin, General Waste	390.31	390.31	390.31
VBINGENERAL3	Bin, General Waste	390.31	390.31	390.31
VBINGENERAL4	Bin, General Waste	390.31	390.31	390.31
VBINGENERAL5	Bin, General Waste	390.31	390.31	390.31
VBINGENERAL6	Bin, General Waste	390.31	390.31	390.31
VGDEFIB1	Defibrillator	1,200.00	1,200.00	1,200.00
VGDEFIB2	Defibrillator	1,800.00	1,800.00	1,800.00
VGDOGBIN1	Dog Waste Bin	426.96	426.96	426.96
VGDOGBIN2	Dog Waste Bin	426.96	426.96	426.96
VGDOGBIN3	Dog Waste Bin	426.96	426.96	426.96
VGDOGBIN4	Dog Waste Bin	426.96	426.96	426.96
VGDOGBIN5	Dog Waste Bin	426.96	426.96	426.96
VGDOGBIN6	Dog Waste Bin	426.96	426.96	426.96
VGFENCE	Fencing, Racecourse type	4,473.00	4,473.00	4,473.00
VGNOTICE	Notice Board, Village Green	2,547.00	2,547.00	2,547.00
VGPLANTER1	Barrel Planter	180.00	180.00	180.00
VGPLANTER2	Barrel Planter	180.00	180.00	180.00
VGPLANTER3	Barrel Planter	180.00	180.00	180.00
VGPLANTER4	Barrel Planter	180.00	180.00	180.00
VGPLANTER5	Barrel Planter	180.00	180.00	180.00
VGSQPLANT1	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT2	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT3	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT4	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT5	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT6	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT7	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT8	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT9	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSQPLANT10	Planter, Square, Black Plastic, with reservoir	416.65	416.65	416.65
VGSTONE	Stone Horse Trough	427.00	427.00	427.00
<b>TOTAL FOR Street Furniture</b>		25,512.62	25,512.62	25,512.62
<b>TOTAL</b>		228,373.53	228,393.53	4,590,147.53



**Easington Village Parish Council**  
**Notice of Appointment of Date for the Exercise of Public Rights**  
**Accounts for the year ended 31<sup>st</sup> March 2026**

The Local Audit and Accountability Act 2014, and  
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: **Friday 29 May 2026**
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:

**Mr Paul Moore (Clerk to the Council)**

**Seaton Holme, Hall Walks, Easington Village, SR8 3BS**

**Tel: 0191 527 9360**

**Email: [clerk@easingtonvillageparishcouncil.gov.uk](mailto:clerk@easingtonvillageparishcouncil.gov.uk)**

commencing on: **Wednesday 03 June 2026**

and ending on: **Tuesday 14 July 2026**

3. Local Government Electors and their representatives also have:  
the opportunity to question the auditor about the accounts; and  
the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority.

The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.

4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:

Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF

- Email: [local.councils@mazars.co.uk](mailto:local.councils@mazars.co.uk)

5. This announcement is made by: **Mr Paul Moore (Clerk to Council)**